

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2012

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 200,486	\$ -	\$ 469,219	\$ 2,601,999
Cash Received from Premiums/Recoveries	-	1,288,718	-	-
Cash Received from Rent Proceeds	-	-	-	-
Cash Received from Equipment Rental	3,123,537	-	-	-
Cash Received from Miscellaneous Activities	7,202	-	-	112,223
Payments for Wages & Benefits	(887,631)	-	-	(1,263,964)
Payments for Inventory & Supplies	(1,154,960)	(123,499)	(602,122)	(190,568)
Payments to Suppliers for Goods & Services	(975,450)	-	(1,495)	(1,487,655)
Payments for Risk Transfer	-	(399,748)	-	-
Payments for Claimants & Beneficiaries	-	(768,213)	-	-
Net Cash Provided (Used) by Operating Activities	313,184	(2,742)	(134,398)	(227,965)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants/Contributions Received	-	-	-	2,903
Transfers-In	-	-	-	375,000
Cash Provided by Financing Activities	-	-	-	377,903
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Assets	32,810	80,000	45,000	-
Acquisition/Construction of Capital Assets	(585,409)	(60,415)	-	-
Capital Grants Received	-	-	-	-
Insurance Proceeds	4,044	-	-	-
Net Cash Used for Capital and Related Financing Activities	(548,555)	19,585	45,000	-
Cash Flows from Investing Activities:				
Receipt of Interest	-	99,150	-	-
Sale of Investment Securities	2,016,151	8,324,087	144,053	14,795
Purchase of Investment Securities	(1,975,517)	(8,440,080)	(104,128)	(91,857)
Cash Provided (Used) by Investing Activities	40,634	(16,843)	39,925	(77,062)
Net Increase (Decrease) in Cash and Cash Equivalents	(194,737)	-	(49,473)	72,876
Cash and Cash Equivalents at Beginning of Year	2,092,711	3,177	149,488	15,352
Cash and Cash Equivalents at End of Year	\$ 1,897,974	\$ 3,177	\$ 100,015	\$ 88,228
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (640,032)	\$ 110,430	\$ (20,597)	\$ (312,602)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	920,059	-	4,646	2,080
Expense of Non-Capitalized Construction in Progress	-	-	-	-
Miscellaneous Non-Operating Income	-	-	-	91,855
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	38,639	(58,296)	(21,059)	(3,915)
(Increase) Decrease in Inventories	(13,007)	-	(98,012)	(593)
(Increase) Decrease in Prepaids	1,665	18,689	(1,490)	(25,461)
Increase (Decrease) in Payables	5,860	(73,565)	2,114	20,671
Total Adjustments	953,216	(113,172)	(113,801)	84,637
Net Cash Provided (Used) by Operating Activities	\$ 313,184	\$ (2,742)	\$ (134,398)	\$ (227,965)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government	\$ 154,639	\$ -	\$ -	\$ -
Gain (Loss) on Disposal of Capital Assets	29,146	(40,914)	44,230	-

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2012

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,711,181	\$ 4,982,885
Cash Received from Premiums/Recoveries	648,333	-	1,937,051
Cash Received from Rent Proceeds	-	-	-
Cash Received from Equipment Rental	-	125,532	3,249,069
Cash Received from Miscellaneous Activities	-	60	119,485
Payments for Wages & Benefits	-	(991,994)	(3,143,589)
Payments for Inventory & Supplies	(166,198)	(1,794)	(2,239,141)
Payments to Suppliers for Goods & Services	-	(671,148)	(3,135,748)
Payments for Risk Transfer	(39,569)	-	(439,317)
Payments for Claimants & Beneficiaries	(157,162)	-	(925,375)
Net Cash Provided (Used) by Operating Activities	285,404	171,837	405,320
Cash Flows from Non-Capital Financing Activities:			
Operating Grants/Contributions Received	-	-	2,903
Transfers-In	-	-	375,000
Cash Provided by Financing Activities	-	-	377,903
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	157,810
Acquisition/Construction of Capital Assets	-	(10,923)	(656,747)
Capital Grants Received	-	-	-
Insurance Proceeds	-	-	4,044
Net Cash Used for Capital and Related Financing Activities	-	(10,923)	(494,893)
Cash Flows from Investing Activities:			
Receipt of Interest	23,220	-	122,370
Sale of Investment Securities	1,518,478	514,129	12,531,693
Purchase of Investment Securities	(1,816,443)	(616,460)	(13,044,485)
Cash Provided (Used) by Investing Activities	(274,745)	(102,331)	(390,422)
Net Increase (Decrease) in Cash and Cash Equivalents	10,659	58,583	(102,092)
Cash and Cash Equivalents at Beginning of Year	35,000	533,524	2,829,252
Cash and Cash Equivalents at End of Year	\$ 45,659	\$ 592,107	\$ 2,727,160
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Net Operating Income (Loss)	\$ 288,827	\$ 39,997	\$ (533,977)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	80,882	1,007,667
Expense of Non-Capitalized Construction in Progress	-	-	-
Miscellaneous Non-Operating Income	-	-	91,855
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	10,745	11,742	(22,144)
(Increase) Decrease in Inventories	-	2,964	(108,648)
(Increase) Decrease in Prepaids	(7,193)	28,987	15,197
Increase (Decrease) in Payables	(6,975)	7,265	(44,630)
Total Adjustments	(3,423)	131,840	939,297
Net Cash Provided (Used) by Operating Activities	\$ 285,404	\$ 171,837	\$ 405,320
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government	\$ -	\$ -	\$ 154,639
Gain (Loss) on Disposal of Capital Assets	-	-	32,462

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